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December 15, 1999

Mary L. Cottrell, Secretary

Department of Telecommunications and Energy

One South Station, 2nd Floor

Boston, Massachusetts 02110

Re: New England Electric System and Eastern Utilities Associates, DTE 99-47, Request for Comments

Dear Secretary Cottrell:

Norton Company supports the New England Electric System/Eastern Utilities Associates Rate Plan Settlement, docket 99-47. Norton Company is an active member of The Energy Consortium, which was a non-utility party involved in this settlement. This settlement meets our expectations regarding customer participation and the ensuing benefits that the ratepayers will receive.

This merger will:

- result in efficiencies by bringing together two low cost utilities providing customers with an estimated saving of 170 million dollars over the next five years;
- improve quality of customer service and performance through incentives and penalty mechanisms; and
- increase economies of scale allowing for future investments in new systems and technologies that can further benefit customers.

Finally, we believe this rate plan should serve as the model for future merger settlements.

Sincerest regards,

Lucy Pace

Senior Purchasing Agent

Bonded Abrasives Division

Cc: Noelle A. Byrnes, Hearing Officer

Senator Michael W. Morrissey

Representative Daniel E. Bosley